

Industry Circular



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Internal Revenue Service

Alcohol and Tobacco Tax Division
Washington, D.C. 20224

Industry Circular No. 68-19

June 27, 1968

WITHDRAWAL OF LIQUORS FOR USE ON AIRCRAFT; RECIPROCATING COUNTRIES

Proprietors of distilled spirits plants,
bonded wine cellars, breweries,
export storage, and others concerned:

Purpose. This circular is issued to inform you of the provisions of a revenue procedure which will be published in an early issue of the Internal Revenue Bulletin. The revenue procedure will announce the addition of Portugal to the list of foreign countries to which the reciprocal privileges provided by section 309 of the Tariff Act of 1930, as amended, may be extended.

Background. Under the provisions of the above-cited section of the Tariff Act, the privilege of withdrawing liquors free of tax or with benefit of drawback, for use as supplies (including equipment), maintenance, or repair, of aircraft registered in a foreign country is extended to aircraft registered in a foreign country only if the Secretary of the Treasury is advised by the Secretary of Commerce that such foreign country allows, or will allow, substantially reciprocal privileges to aircraft registered in the United States. The Secretary of Commerce has advised the Secretary of the Treasury that, except for ground equipment, Portugal extends such privileges to aircraft registered in the United States and engaged in foreign trade. Corresponding privileges are, therefore, extended to aircraft registered in Portugal and engaged in foreign trade.

Complete List of Foreign Countries. The complete list of foreign countries to which the privileges provided for by section 309 of the Tariff Act of 1930 may be extended is now as follows:

Argentina	Costa Rica	Germany, Federal	Netherlands	Sweden
Australia	Denmark	Republic of	Nicaragua	Switzerland
Bahama Islands	Dominican Republic	India	Norway	Trinidad and
Belgium	Ecuador	Israel	Pakistan	Tobago
Bermuda	Eire	Italy	Panama	Union of Soviet
Brazil	El Salvador	Japan	Peru	Socialist Republics
Canada	France	Lebanon	Portugal *	United Kingdom
Chile	Greece	Mexico	Spain	Venezuela

* (except for ground equipment)

Inquiries. Inquiries regarding this circular should refer to its number and be addressed to the office of your Assistant Regional Commissioner (Alcohol and Tobacco Tax).

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